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GOVERNMENT OF GOA

Department of Finance

Revenue & Control Division

Notification

4/5/2005-Fin(R&C)(138)

In exercise of the powers conferred by section 83 of the Goa Value Added Tax Act, 2005 (Goa Act 9 of 2005) and all other powers enabling it in this behalf, the Government of Goa hereby makes the following rules so as to further amend the Goa Value Added Tax Rules, 2005, namely:—

1. *Short title and commencement.*— (1) These rules may be called the Goa Value Added Tax (Eleventh Amendment) Rules, 2016.

(2) They shall come into force from the date of their publication in the Official Gazette.

2. *Amendment of rule 2.*— In rule 2 of the Goa Value Added Tax Rules, 2005 (hereinafter referred to as the “principal Rules”), in sub-rule (1), after clause (ia), the following clause shall be inserted, namely:—

“(ib) “e-challan” means a challan generated by using the electronic system or State’s e-Portal, for making payment of tax or any other amount, either through cyber treasury or any other system of

e-payment including payment across the counters of such banks as may be notified by the Government;”.

3. *Amendment of rule 6.*— In rule 6 of the principal Rules,—

(i) in sub-rule (1), in the second proviso, for the words “receipted copy of the challan”, the words “copy of the e-challan” shall be substituted;

(ii) in sub-rule (2), for the words “The dealer”, the expression “The dealer of the class specified in Schedule ‘E’ to the Act, other than that covered by entry against serial number (5) of the said Schedule,” shall be substituted;

(iii) in sub-rule (2A),—

(a) for clause (a), the following clause shall be substituted, namely:—

“(a) the agreements which are entered into on or after the 1st day of November, 2015 shall be covered under the composition scheme;”;

(b) for clause (d), the following clause shall be substituted, namely:—

“(d) the dealer shall not procure the goods from outside the State under sub-section (4) of section 8 of the Central Sales Tax Act, 1956 (Central Act 74 of 1956);”;

(iv) after sub-rule (2A), the following sub-rule shall be inserted, namely:—

“(2B) The dealer covered by entry against serial number (5) of Schedule ‘E’ to the Act, if also carries on other business, may opt for separate composition of tax in respect of the business covered by entry against serial number (5) of said Schedule ‘E’.”;

(v) in sub-rule (4), in the second proviso, for the words “receipted copy of the challan”, the words “copy of the e-challan” shall be substituted;

(vi) in sub-rule (6), for the expression “in Form VAT-V in the appropriate Government treasury”, the words “by e-challan” shall be substituted;

(vii) for the existing sub-rule (7), the following sub-rule shall be substituted, namely:—

“(7) The dealer to whom the composition benefit has been granted shall file return of his sales for every quarter in Form VAT-IV online, through electronic system, by using a system code availed from the Appropriate Assessing Authority, within 30 days from the end of the quarter alongwith copies of e-challans acknowledging receipt of tax paid. In case the tax payment has been effected through cyber treasury so notified by the Government or any other electronic system (e-payment) of payment available within the bank as notified by the Government, then such payment shall be listed in the returns as per the acknowledgements received for every e-payment:

Provided that the dealer to whom composition benefit has been granted and whose total turnover does not exceed rupees twenty-five lakhs during the previous year, shall file return of his sales for the year in Form VAT IV online,

through electronic system, by using a system code availed from the Appropriate Assessing Authority, within thirty days from the end of the year to which the return relates alongwith copies of e-challans acknowledging the receipt of tax and the return so filed shall be deemed as filed in accordance with the provisions of the Act.”.

4. *Amendment of rule 14.*— In rule 14 of the principal Rules, in sub-rule (2),—

(i) for the expression “by challan in Form VAT-V hereto”, the words “by e-challan” shall be substituted;

(ii) for the words “Receipted copy of the challan”, the words “Copy of the e-challan after pay as a proof of payment” shall be substituted.

5. *Amendment of rule 14A.*— In rule 14A of the principal Rules,—

(i) in sub-rule (2), for the expression “in the appropriate Government Treasury under challan in Form VAT-V by the person intending to conduct exhibition or event or programme.”, the expression “by the person intending to conduct exhibition or event or programme by e-challan” shall be substituted;

(ii) in sub-rule (3), for the words “receipted copy of the challan in proof of payment”, the words “copy of the e-challan as a proof of payment” shall be substituted.

6. *Amendment of rule 16.*— In rule 16 of the principal Rules, in sub-rule (1), for the words “A receipted copy of the challan in proof of payment”, the words “A copy of the e-challan as a proof of payment” shall be substituted.

7. *Amendment of rule 17.*— In rule 17 of the principal Rules, in sub-rule (6), for the expression “by challan in Form VAT V”, the words “by e-challan” shall be substituted.

8. *Amendment of rule 21.*— In rule 21 of the principal Rules, in sub-rule (5A), in

clause (i), for the words “receipted copy of the challan in proof of payment”, the words “copy of the e-challan as a proof of payment” shall be substituted.

9. *Amendment of rule 23.*— In rule 23 of the principal Rules,—

(i) in sub-rule (3), for the words “challan(s) in a proof of payment”, the words “copies of e-challan(s) as a proof of payment” shall be substituted;

(ii) in sub-rule (3A), in clause (ii), for the words “duplicate copies of the challans”, the words “copies of the e-challans” shall be substituted;

(iii) in sub-rule (7), for the words “receipted copy of the challan for the payment”, the words “copy of the e-challan as a proof of the payment” shall be substituted.

10. *Amendment of rule 24.*— In rule 24 of the principal Rules,—

(i) for sub-rule (3), the following sub-rule shall be substituted, namely:—

“(3) All payments of tax or any other amount under the Act shall be made by an e-challan. The dealer shall have option to effect payment either through cash mode or through such cyber-treasury as may be notified by the Government or through any other electronic system of payment available within such banks as may be notified by the Government:

Provided that a registered dealer making payment at a single instance of tax and/or any other amount exceeding such sum and from such date as the Government may, by notification in the Official Gazette, specify, shall make payment of tax and/or such other amount, exclusively online, using the e-challan, either through a cyber treasury as may be notified by the Government or through any electronic

system, followed by a bank or any branch of such bank, as notified by the Government.”;

(ii) in sub-rule (4), for the word “challan”, the word “e-challan” shall be substituted.

11. *Amendment of rule 25.*— In rule 25 of the principal Rules,—

(i) in sub-rule (1),—

(a) in clause (i), for the expression “challan in Form VAT-XVIII hereto”, the words “copy of e-challan” shall be substituted;

(b) for the existing clause (ii), the following clause shall be substituted, namely:—

“(ii) After payment, e-challan shall be retained by the employer. Copy of such e-challan shall be furnished by the employer to the Commissioner alongwith the statement specified in sub-rule (2) of this rule.”;

(ii) in sub-rule (2), in clause (ii), for the word “fifteen”, the word “thirty” shall be substituted.

12. *Amendment of rule 27.*— In rule 27 of the principal Rules, in sub-rule (6), for the word “challan”, wherever it occurs, the word “e-challan” shall be substituted.

13. *Amendment of rule 28A.*— In rule 28A of the principal Rules, in sub-rule (3), for the word “challan”, wherever it occurs, the word “e-challan” shall be substituted.

14. *Amendment of rule 41.*— In rule 41 of the principal Rules, in sub-rule (6), for the word “challan”, the word “e-challan” shall be substituted.

15. *Amendment of rule 42.*— In rule 42 of the principal Rules, in sub-rule (2), for the words “the receipted copy of the challan

thereof”, the words “copy of the e-challan as proof of payment” shall be substituted.

16. *Amendment of rule 55.*— In rule 55 of the principal Rules,—

(i) in sub-rule (2), in clause (c), for the word “challan”, the word “e-challan” shall be substituted;

(ii) in sub-rule (3), for the words “challan for payment”, the words “copy of e-challan as a proof of payment” shall be substituted.

17. *Amendment of rule 56.*— In rule 56 of the principal Rules, in sub-rule (4), for the word “challan”, the word “e-challan” shall be substituted.

By order and in the name of the
Governor of Goa.

Ajit S. Pawaskar, Under Secretary, Finance
(R&C).

Porvorim, 30th June, 2016.

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